Miscellaneous Deferred Debits as Presented on FG&E's 2001 DTE Annual Report, Page 27

	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		
Lin No.				Account Charged (d)	Amount (e)	Balance End of Year (f)
11	(9)	(6)		537	. 10.6	
12						
13	Regulatory Asset - SFAS 109	11,731,279	129,234	242	218,386	11,642,127
14	The transfer of the second sec				Secretary and the	
15	Regulatory Asset - Electric Restructuring (see note)	96,414,148	11,156,866	131, 553, 923	11,978,624	95,592,390
16	77-01-01					
17	Seabrook Unit 1				5 000 550	0.000.00
18	Amortization period 11/1/87 to 2007	5,330,553	3,630,553	Elec 407	5,330,553	3,630,553
19	L. Venin	360.087	216,675	923	11,391	565,371
20	Deferred Environmental Costs	360,087	210,075	323	11,001	300,07
21 22	Rate Case Costs	425,872	439,156	923	118,695	746,333
23	Trate Case Costs	120,012	1.00		3115-315-3-3	
24	Deferred Costs - System Development	235,113	5,120	923	240,233	1.0
25						
26	Misc. Plant & M&S Accruals	151,041	498,931	N/A	395,946	254,026
27				1004401		
28	Deferred Gas Unbundling Chgs	324,388	40,679	N/A	365,067	(
29				DAYA:	112,663	
30	Deferred Dsupplier Services CH	112,663	0	N/A	112,003	1.0
31	Minor Items (7)	439,313	155,689	N/A	597,043	-2.041
32	Minor items (7)	439,313	100,000	219000	300,10.00	
34						
35		ļ				
36		ļ				
37		Ì				
38					727202-02-1	2.512.1000.000
39	TOTALS	115,524,457	16,272,903		19,368,601	112,429,759

On January 15, 1999, the MDTE approved FG&E's restructuring plan with certain modifications. The Plan provides customers with: a) the ability to choose an energy supplier; b) an option to purchase Standard Offer Service provided by FG&E at regulated rates for up to seven years; and c) a cumulative 15% rate reduction. The Order also approved FG&E's power supply divestiture plan for its interest in three generating units and four long-term power supply contracts.

Miscellaneous Deferred Debits as Presented on FG&E's 2000 DTE Annual Report, Page 27

_		Balance Beginning of Year	Debits	Credits		
Lin	Description			Account Charged (d)	Amount (e)	Balance End of Year (f)
No.	(a)	(b)	(c)	(4)	(6)	
11 12 13	Regulatory Asset - SFAS 109	12,090,580	o	242	359,301	11,731,279
14		107 042 010	1,200,051	131, 553, 923	11,829,722	96,414,148
15	Regulatory Asset - Electric Restructuring (see note	107,043,819	1,600,001	101,000,020	11,020,722	00,111,110
16 17 18	Seabrook Unit 1 Amortization period 11/1/87 to 10/31/2010	5,611,676	67,000	Elec 407	348,123	5,330,553
19				555	30.004	200 007
20	Deferred Environmental Costs	395,343	57,025	923	92,281	360,087
21			144	***	**** 210	425,872
22	Gas Rate Case Costs	528,190	9	923	†02,318	425,672
23 24 25	Deferred Costs - System Development	268,871	0	923	33,758	235,113
26	Misc. Plant & M&S Accruals	88,422	296,421	N/A	233,802	151,041
27	Wisc. Flatit & Was Accidate	35,122	200,121			
28	Performance Base Rate	112,234	28.794	N/A	141,028	o
29	Performance base riale	,				
30	Deferred Gas Unbundling Chgs	285,312	162,260	N/A	123,184	324,388
31	Dollar da	,	· ·		1	
32	Deferred Dsupplier Services CH	112,663	0	N/A	o	112,663
33						
34	Minor Items (7)	86,621	627,879	N/A	275,187	439,313
35						
36						
37						
38			0.400.000		13,538,704	115,524,457
39	TOTALS	126,623,731	2,439,430	1	13,536,704	110,024,407

On January 15, 1999, the MDTE approved FG&E's restructuring plan with certain modifications. The Plan provides customers with: a) the ability to choose an energy supplier: b) an option to purchase Standard Offer Service provided by FG&E at regulated rates for up to seven years; and c) a cumulative 15% rate reduction. The Order also approved FG&E's power supply divestiture plan for its interest in three generating units and four long-term power supply contracts.